

**THE  
GREENBRIER  
COMPANIES**

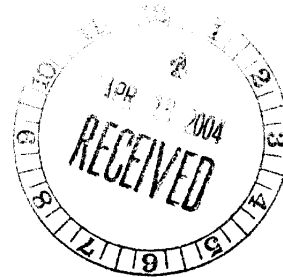
The Greenbrier Companies, Inc.

One Centerpointe Drive Suite 200  
Lake Oswego Oregon 97035  
503 684 7000 Fax 503 684 7553

April 14, 2004

RECORDATION 24551-A FILED

APR 16 2004 1:01 PM



Mr. Vernon A. Williams      SURFACE TRANSPORTATION BOARD  
Secretary  
Surface Transportation Board  
1925 K Street, N.W., Room 704  
Washington, D.C. 20423-0001

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301 are three (3) originals and two (2) photocopies of a Memorandum of Lease Agreement for Schedule No. 2 dated January 1, 2004, to Lease Agreement dated as of May 15, 2002, a secondary document as defined in the Rules for the Recordation of Documents, 49 C.F.R. Section 1177.

This document relates to the Lease Agreement dated as of May 15, 2002, which was duly filed and recorded on August 13, 2003, and assigned Recordation Number 24551.

The names and addresses of the parties to the enclosed document are:

Lessor:      Greenbrier Leasing Corporation  
One Centerpointe Drive, Suite 200  
Lake Oswego, Oregon 97035

Lessee:      Atlas Roofing Corporation  
802 Highway 19 No. Suite 190  
Meridian, Mississippi 39307

A description of the railroad equipment covered by the enclosed document is:

Ten (10) 52-foot, 100-ton boxcars with single 10-foot plug doors and load dividers, marked and numbered GBRX 322105, GBRX 322108, GBRX 322117, GBRX 322119, GBRX 322134, GBRX 322137, GBRX 322142, GBRX 322177, GBRX 322182 and GBRX 322186.

Mr. Vernon A. Williams  
April 14, 2004  
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Also enclosed is a payment of \$30 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document not needed for your files to the undersigned.

A short summary of the enclosed primary document to appear in the Board's Index is:

Memorandum of Lease Agreement for Schedule No. 2 dated as of January 1, 2004 to Lease Agreement dated May 15, 2002, between Greenbrier Leasing Corporation, Lessor, and Atlas Roofing Corporation, Lessee.

If you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in cursive script, appearing to read "Janet E. Germer".

Janet E. Germer  
Executive Assistant

jeg  
Enclosure

cc: Robert W. Alvord, Esq.

24551-A  
REGISTRATION NO. FILED

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SURFACE TRANSPORTATION BOARD

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**MEMORANDUM OF LEASE AGREEMENT**  
**BETWEEN**  
**GREENBRIER LEASING CORPORATION ("LESSOR")**  
**AND**  
**ATLAS ROOFING CORPORATION ("LESSEE")**  
**MAY 15, 2002**  
**SCHEDULE NO. 2**  
**JANUARY 1, 2004**

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Memorandum of Schedule No. 2 dated January 1, 2004, to a Lease Agreement made and entered into as of May 15, 2002, by and between Greenbrier Leasing Corporation, a Delaware corporation, ("Lessor") and Atlas Roofing Corporation, a Mississippi corporation ("Lessee").

WITNESSETH:

1. Lessor has agreed to furnish to Lessee, and the Lessee has agreed to lease from Lessor ten (10) 52-foot, 100-ton boxcars with single 10-foot plug doors and load dividers, marked and numbered GBRX 322105, GBRX 322108, GBRX 322117, GBRX 322119, GBRX 322134, GBRX 322137, GBRX 322142, GBRX 322177, GBRX 322182 and GBRX 322186.
2. Schedule No. 2 to the Lease Agreement shall be effective as of the date first set forth hereinabove and shall be subject to the lease term, as described in the Lease Agreement and Schedule No. 2.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

LESSOR:

GREENBRIER LEASING CORPORATION

BY: Norris M. Webb

NAME: Norris M. Webb

TITLE: Executive Vice President

DATE: 4/13/04

LESSEE:

ATLAS ROOFING CORPORATION

BY: Harry C. Simmons

NAME: Harry C. Simmons

TITLE: Vice President Finance

DATE: 3/29/04

